

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 10: COMMONWEALTH DEVELOPMENT AUTHORITY**

**§ 10413. Audits.**

The Public Auditor shall audit the operations, books, and records of the authority at least annually and in accordance with 1 CMC § 7710(a) and title 1, division 2, part 1, chapter 6 [1 CMC § 2301 et seq.]. The report of the audit shall be transmitted to the executive director, the board, the Governor, and the legislature. If the Public Auditor does not complete an annual audit within three months of the close of the fiscal year, the authority shall immediately engage a certified public accountant for that purpose.

**Source:** PL 4-49, § 22.